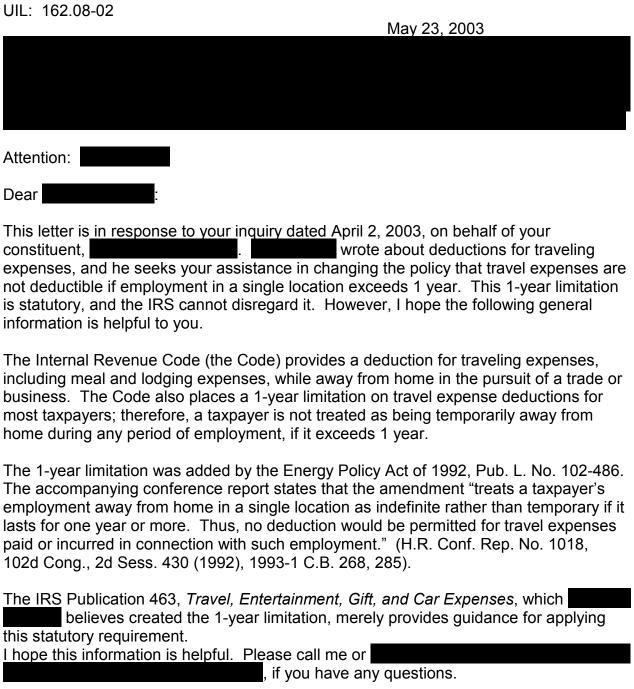
## INTERNAL REVENUE SERVICE

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Sincerely, Thomas D. Moffitt **Branch Chief** Office of Associate Chief Counsel (Income Tax & Accounting)